

*Example:* U.S. persons may not, except as authorized by or pursuant to this part, provide legal, accounting, financial, brokering, freight forwarding, transportation, public relations, or other services to a person whose property and interests in property are blocked pursuant to §576.201(a).

NOTE TO §576.406: See §§576.507 and 576.509 on licensing policy with regard to the provision of certain legal and medical services.

#### **§576.407 Offshore transactions.**

The prohibitions in §576.201 on transactions or dealings involving blocked property apply to transactions by any U.S. person in a location outside the United States with respect to property held in the name of a person whose property and interests in property are blocked pursuant to §576.201, or property in which a person whose property and interests in property are blocked pursuant to §576.201 has or has had an interest since the effective date.

#### **§576.408 Payments from blocked accounts to satisfy obligations prohibited.**

Pursuant to §576.201, no debits may be made to a blocked account to pay obligations to U.S. persons or other persons, except as authorized by or pursuant to this part.

#### **§576.409 Charitable contributions.**

Unless specifically authorized by the Office of Foreign Assets Control pursuant to this part, no charitable contribution of funds, goods, services, or technology, including contributions to relieve human suffering, such as food, clothing or medicine, may be made by, to, or for the benefit of, or received from, a person whose property and interests in property are blocked pursuant to §576.201(a). For the purposes of this part, a contribution is made by, to, or for the benefit of, or received from, a person whose property and interests in property are blocked pursuant to §576.201(a) if made by, to, or in the name of, or received from or in the name of, such a person; if made by, to, or in the name of, or received from or in the name of, an entity or individual acting for or on behalf of, or owned or controlled by, such a person; or if made in an attempt to violate, to evade, or to avoid the bar on the provision of contributions by, to, or for the benefit

of such a person, or the receipt of contributions from any such person.

#### **§576.410 Credit extended and cards issued by U.S. financial institutions.**

The prohibition in §576.201 on dealing in property subject to that section prohibits U.S. financial institutions from performing under any existing credit agreements, including, but not limited to, charge cards, debit cards, or other credit facilities issued by a U.S. financial institution to a person whose property and interests in property are blocked pursuant to §576.201(a).

#### **§576.411 Prohibited transactions involving certain Iraqi cultural property.**

(a) The prohibition on trade in or transfer of ownership or possession of certain Iraqi cultural property in §576.208 is separate from, and independent of, other laws and regulations that may also prohibit the same conduct.

(b) The mere compliance with certain legal, administrative, or procedural requirements, such as the filing of a U.S. Customs and Border Protection Form 3461 (Entry/Immediate Delivery) or U.S. Customs and Border Protection Form 7501 (Entry Summary), does not render the trade in or transfer of Iraqi cultural property otherwise consistent with U.S. law for purposes of §576.208. The trade in or transfer of Iraqi cultural property as described in §576.208 would violate §576.208 regardless of whether the U.S. Customs and Border Protection forms were truthfully and accurately completed.

NOTE TO §576.411: Other laws and regulations potentially applicable to the unlawful trade in or transfer of Iraqi cultural property include, but are not limited to, the transportation of stolen goods, 18 U.S.C. 2314; the receipt of stolen goods, 18 U.S.C. 2315; the importation of goods contrary to law, 18 U.S.C. 545 and 19 U.S.C. 1595a(a), (b), and (c); the exportation of goods contrary to law, 19 U.S.C. 1595a(d); the importation of stolen cultural property, 19 U.S.C. 2607; the importation of cultural property pertaining to the inventory of a museum or religious or secular public monument, 19 CFR 12.104a; and the emergency protection of Iraqi cultural antiquities, 19 CFR 12.104j.